MISSOURI DEPARTMENT OF REVENUE 2014 FORM MO-1040P

MISSOURI INDIVIDUAL INCOME TAX RETURN AND PROPERTY TAX CREDIT CLAIM/

PE	NS	ION EXEMPTION—	SHORT FO	ORM	ENDOR CO	DDE												
SOC	IAL SE	CURITY NUMBER	SPOUSE'S	SOCIAL SEC	URITY NUMBE	R		1										
NAM	IE (LAS	T)	(FIRST)		M.I.	JR, SR		1										
SPC	USE'S	(LAST)	(FIRST)		M.I.	JR, SR	CEASED											
IN O	ADE O	F NAME (ATTORNEY EVEOUTOR DE	DOONAL DED. ETO	`		L												
IN C	ARE O	F NAME (ATTORNEY, EXECUTOR, PE	RSONAL REP., ETC.)														
PRE	SENT A	ADDRESS (INCLUDE APARTMENT NO	. OR RURAL ROUTE	·)							APT.	NUMBER	CO	JNTY C	F RESIDENCE			
CITY	, TOW	N, OR POST OFFICE		STATE	ZIP CODE		AGE	ASE CHECK 62 THROUGH OURSELF	64 <u>AGE</u>	PROPRIA 65 OR OLI	DER BLINE		100% E		ED NON-OI		ED SPOU	
٧a		ny contribute to any one	or all of the		at at		-	POUSE	□s	POUSE	SP	OUSE		OUSE		SPOUSE		_
tru:	st fun al am	ay contribute to any one olds that are listed to the right nount contributed on Line ons for a list of Trust Fund C	ht. Place the 24. See the	Children's Trust Fund	Veterans Trust Fund	Elde Hom Delin Meals Trus	ne vered	Missouri National Guard Trust Fund	Workers	Workers' Memorial Fund	(LEAD) Le	Idhood ead sting nd			General Reve Revenue Fu	enue nd	Organ Dor Program F	nor
	1.	Federal Adjusted Gross									Yours	elf		4.0	Spc	use	1,	_
	2	(See worksheet on page 8 Any state income tax refun	•							1Y –			00	1S 2S	_		- +	00 00
INCOME		Subtract Line 2 from Line	_			_				3Y =				38	_			00
		TOTAL MISSOURI ADJU	•		•	•					4		, 00	00	- 00			50
		Income percentages — Div							iu ente	i ilele					00	+		
4		(The total of the two must	· ·								5\	<u> </u>	%	5S	%			
	0.	Mark your filing status box A. Single — \$2,100 (B. Claimed as a deperator return — \$0.00 C. Married filing joint ferm D. Married filing separator	See Box B berendent on ano	ore chec ther pers	king.) on's federa	al	□ E.	Married fill NOT filing Head of h Qualifying dependen	ng sepa) — \$4,; ouseho widow(200 old — \$3 (er) with	,500				00		CAUTIC	
INCOME	7.	Tax from federal return (D enter amount from your Fo NOT federal tax withheld.)			00]→	Marri	e—maximur ed filing con 0,000	bined-	-maximi		+			00	S	ee Pag	e 6
DEDUCTIONS AND TAXABLE	8.	Missouri Standard or Ite Taxpayers Under Age 65 Single	5 	1	Married Fili 65 or Olo Married Fili Spouse Married Fili Head of Ho	ng Comb derng Comb are BOT ng Separ usehold.	ined a ined a H Age ate	der ind YOU are ind You and 65 or Older	Age Your	\$13,600 \$14,800 \$7,400	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0					b ap bo be	f 65 o older o lind th propri xes m check above	r or ne ate us ked
DEDI		If blind or claimed as a deposit itemizing, see page 18 or									8	+			00)	Do no	
		Number of dependents from (DO NOT INCLUDE YOU!	RSELF OR SF	POUSE.)							9	+			00		yours or you	elf ur
	10.	Pension exemption (Compa copy of federal return, F									10	+			00		Spous	٠.
	11.	Long-term care insurance	deduction												00	1		
4		TOTAL DEDUCTIONS —									12	=			00)		
	13.	Missouri Taxable Income - and enter here									13				00	,		

FORM MO-1040P

	14.	Total Missouri taxable income amount from Line	13					14			00						
	15	15. Multiply Line 14 by the percentages you determined on Line 5.							lf		Spo	use					
TAXES	Do this for you and your spouse.								(00 15S		00					
TA	16.	Use the tax chart on page 18 or 22 of the instructax on amounts from Line 15 for you and your sp				16Y			(00 168		00					
	17.	TOTAL TAXES — Add your tax and your spous	e's tax from Line 16					17			00						
S	18. Missouri withholding for you and your spouse from your Forms W-2 and 1099. Attach copies of Forms W-2 and 1099.										00						
S/CREDIT	19. Any Missouri estimated tax payments for 2014 (Be sure to include any amount of your 2013 overpayment credited to your 2014 Missouri tax return.)										00						
PAYMENTS/CREDITS	20. PROPERTY TAX CREDIT — Enter amount from Form MO-PTS, Line 14. Attach Form MO-PTS. Attach Form MO-PTS.							20			00						
P/	21.	TOTAL PAYMENTS AND CREDITS Add Lines 18, 19, and 20 and enter amount here)					21			00						
	22. If amount of TOTAL PAYMENTS AND CREDITS (Line 21) is larger than amount of TOTAL TAXES (Line 17), enter the difference here. You have overpaid. If not, enter the amount on Line 26										00						
	23.	Enter the amount from Line 22 you want applied	to your 2015 estima	ited tax				23			00						
REFUND	24.	the right. See instructions for trust	Missouri National Guard Trust Fund	Memorial Fund	Childhood Lea Testing Fund	t l	Missouri Military mily Relief Fund	Gen Rever	nue Fund	Organ Donor Program Fund	d .	Fund Code (See Instr.)					
	25.	fund codes 24 90 90 80 80 80 80 80 80 80 80 80 80 80 80 80			ınd. Sign				[00]	<u>;</u> 0	00 00 00						
	If you would like your refund deposited directly to your checking or savings account, complete boxes a, b, and c below.									c. Checking							
	a. Routing Number b. Account Number										avings						
DOE	26.	AMOUNT DUE - If Line 21 is less than Line 17, et Sign below and mail to: Department of Revenu					95.										
AMOUNT DUE	See instructions for Line 26																
A			returned unpaid n														
	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which he or she has any knowledge. As provided in Chapter 143, RSMo, a penalty of up to \$500 shall be imposed on any individual who files a frivolous return. I also declare under penalties of perjury that I employ no illegal or unauthorized aliens as defined under federal law and that I am not eligible for any tax exemption, credit or abatement if I employ such aliens.																
SIGNATURE		horize the Director of Revenue or delegate to discuss my chments with the preparer or any member of the preparer YES NO		DRESS						PREPARER	r'S PHONE NUM	BER -					
SIGN.	SIGN	IATURE	DATE (MMDDYYYY)		PREPARE	R'S SIC	SNATURE				/ FEIN, SSN, C	PR PTIN					
S			//														
	SPOUSE'S SIGNATURE (if filing combined BOTH must sign) DAYTIME TELEPHONE PREPARER'S ADDRESS AND ZIP CODE								DATE (MMDI	DYYYY)							
			()	<u></u> -							/						

PENSION AND SOCIAL SECURITY/SOCIAL SECURITY DISABILITY/MILITARY EXEMPTION

	PU	BLIC PENSION CALCULATION — Pensions received from any federal, state, or local gover	nme	ent.			Ļ
	1.	Missouri adjusted gross income from MO-1040P, Line 4	1				00
	2.	Taxable social security benefits from Federal Form 1040A, Line 14b or Federal Form 1040, Line 20b	2				00
	3.	Subtract Line 2 from Line 1	3				00
_	4.	Select the appropriate filing status and enter amount on Line 4. Married filing combined - \$100,000; Single, Head of Household, Married Filing Separate, and Qualifying Widow(er) - \$85,000	4				00
۷ ۷	5.	Subtract Line 4 from Line 3 and enter on Line 5. If Line 4 is greater than Line 3, enter \$0	5				00
SECTION				Y - YOURSELF		S - SPOUSE	<u> </u>
S		Taxable pension for each spouse from public sources from Federal Form 1040A, Line 12b or 1040, Line 16b	\vdash		6S		00
SE(7.	Amount from Line 6 or \$36,442 (maximum social security benefit), whichever is less	7Y	00	7S		00
0,	8.	If you received taxable social security complete Lines 1 through 8 of Section C and enter the amount(s) from Line(s) 6Y and 6S. See instructions if Line 3 of Section C is more than \$0	8Y	00	88		00
	9.	Subtract Line 8 from Line 7. If Line 8 is greater than Line 7, enter \$0	9Y	00	98		00
	10	. Add amounts on Lines 9Y and 9S	10				00
	11	. Total public pension , subtract Line 5, from Line 10. If Line 5 is greater than Line 10, enter \$0	11				00
	PR	IVATE PENSION CALCULATION — Annuities, pensions, IRAs, and 401(k) plans funded by	a pr	ivate source.			
	1.	Missouri adjusted gross income from Form MO-1040P, Line 4.	1				00
	2.	. Taxable social security benefits from Federal Form 1040A, Line 14b or Federal Form 1040, Line 20b	2				00
	3.	Subtract Line 2 from Line 1	3				00
N B	4.	Select the appropriate filing status and enter the amount on Line 4: Married filing combined: \$32,000; Single, Head of Household and Qualifying Widow(er): \$25,000; Married Filing Separate: \$16,000	4				00
≅	5.	Subtract Line 4 from Line 3. If Line 4 is greater than Line 3, enter \$0	5				00
SECTION	6.	. Taxable pension for each spouse from private sources from Federal Form 1040A, Lines 11b and 12b, or Federal Form 1040, Lines 15b and 16b.	6Y	Y - YOURSELF	6S	S - SPOUSE	00
	7.	Amounts from Line 6Y and 6S or \$6,000, whichever is less.	7Y	00	7S		00
		Add Lines 7Y and 7S	-				00
		. Total private pension , subtract Line 5 from Line 8. If Line 5 is greater than Line 8, enter \$0	-				00
	so	CIAL SECURITY OR SOCIAL SECURITY DISABILITY CALCULATION — To be eligible for soci	ial se				ars
	1.	Missouri adjusted gross income from Form MO-1040P, Line 4.	1				00
	2.	Select the appropriate filing status and enter the amount on Line 2. Married filing combined - \$100,000 Single, Head of Household, Married Filing Separate, and Qualifying Widow(er) - \$85,000	2				00
၁	3.	Subtract Line 2 from Line 1 and enter on Line 3. If Line 2 is greater than Line 1, enter \$0	3				00
6				Y - YOURSELF		S - SPOUSE	-
Ę	4.	Taxable social security benefits for each spouse from Federal Form 1040A, Line 14b or Federal Form 1040, Line 20b	4Y	00	4S		00
SECTION (5.	. Taxable social security disability benefits for each spouse from Federal Form 1040A, Line 14b or 1040, Line 20b	5Y	00	5S		00
(V)	6.	Amount from Line(s) 4Y or 5Y, and 4S or 5S	6Y	00	6S		00
	7.	Add Lines 6Y and 6S	7				00
	8.	Total social security/social security disability, subtract Line 3 from Line 7. If Line 3 is greater than Line 7, enter \$0	8				00
	MIL	LITARY PENSION CALCULATION					Ļ
	1.	. Military retirement benefits included on Federal Form 1040A, Line 12b or Federal Form 1040, Line 16b	1				00
	2.	. Taxable public pension from Federal Form 1040A, Line 12b or Federal Form 1040, Line 16b	2				00
6	3.	Divide Line 1 by Line 2 (Round to whole number).	3				%
E	4.	Multiply Line 3 by Line 11 of Section A. If you are not claiming a public pension exemption, enter \$0	4				00
SECTION D	5.	Subtract Line 4 from Line 1	5				00
0,	6.	. Total military pension, multiply Line 5 by 75%.	6				00
		TAL PENSION AND SOCIAL SECURITY/SOCIAL SECURITY DISABILITY/MILITARY EXEMPT	TION				
SECTION E		Add Line 11 (Section A), Line 9 (Section B), Line 8 (Section C), and Line 6 (Section D). Enter total amount here and on Form MO-1040P, Line 10		TOTAL EXEMPTION			00

Missouri	Itamizad I)eductions

- Complete this section only if you itemized deductions on your federal return. (See the information on pages 6 and 7.)
- Attach a copy of your Federal Form 1040 (pages 1 and 2) and Federal Schedule A.

If you are subject to "additional Medicare tax", attach a copy of Federal Form 8959.		
1. Total federal itemized deductions from Federal Form 1040, Line 40	1	00
2. 2014 Social security tax - (Yourself)	2	00
3. 2014 Social security tax - (Spouse)	3	00
4. 2014 Railroad retirement tax - Tier I and Tier II (Yourself)	4	00
5. 2014 Railroad retirement tax - Tier I and Tier II (Spouse)	5	00
6. 2014 Medicare tax	6	00
7. 2014 Self-employment tax.	7	00
8. TOTAL - Add Lines 1 through 7	8	00
9. State and local income taxes - from Federal Schedule A, Line 5, or see worksheet below 9 00		
10. Earnings taxes included in Line 9		
11. Net state income taxes - Subtract Line 10 from Line 9 or enter Line 8 from worksheet below	11	00

Note: If Line 12 is less than your federal standard deduction, see information on pages 6 & 7.

Worksheet For Net State Income Taxes of Missouri Itemized Deductions, Line 11

Complete this worksheet only if your federal adjusted gross income from Federal Form 1040, Line 37 is more than \$305,050 if married filing combined or qualifying widow(er), \$279,650 if head of household, \$254,200 if single or claimed as a dependent, or \$152,525 if married filing separate. If your federal adjusted gross income is less than or equal to these amounts, do not complete this worksheet. Attach a copy of your Federal Itemized Deduction Worksheet (Page A-9 of Federal Schedule A instructions).

1. Enter amount from Federal Itemized Deduction Worksheet, Line 3	1	00
(See page A-9 of Federal Schedule A instructions.) If \$0 or less, enter "0"	1	00
2. Enter amount from Federal Itemized Deduction Worksheet, Line 9 (See Federal Schedule A instructions.)		00
3. State and local income taxes from Federal Form 1040, Schedule A, Line 5		00
4. Earnings taxes included on Federal Form 1040, Schedule A, Line 5		00
5. Subtract Line 4 from Line 3	<u> </u>	00
6. Divide Line 5 by Line 1	-	%
7. Multiply Line 2 by Line 6		00
8. Subtract Line 7 from Line 5. Enter here and on Missouri Itemized Deductions, Line 11 above	8	00

2014 TAX CHART

If Missouri taxable income from Form-1040P, Line 15, is less than \$9,000, use the chart to figure tax; if more than \$9,000, use worksheet below or use the online tax calculator at http://dor.mo.gov/personal/individual/.

If the Missouri taxable income is:	The tax is:
\$0 to \$99	\$0
At least \$100 but not over \$1,000	11/2% of the Missouri taxable income
Over \$1,000 but not over \$2,000	\$15 plus 2% of excess over \$1,000
Over \$2,000 but not over \$3,000	\$35 plus 21/2% of excess over \$2,000
Over \$3,000 but not over \$4,000	\$60 plus 3% of excess over \$3,000
Over \$4,000 but not over \$5,000	\$90 plus 31/2% of excess over \$4,000
Over \$5,000 but not over \$6,000	\$125 plus 4% of excess over \$5,000
Over \$6,000 but not over \$7,000	\$165 plus 41/2% of excess over \$6,000
Over \$7,000 but not over \$8,000	\$210 plus 5% of excess over \$7,000
Over \$8,000 but not over \$9,000	\$260 plus 51/2% of excess over \$8,000
Over \$9,000	\$315 plus 6% of excess over \$9,000

FIGURING TAX ON \$9,000 OR LESS

Example: If Line 15 is \$3,090, the tax would be computed as follows: \$60 + \$2.70 (3% of \$90) = \$62.70. The whole dollar amount to enter on Line 16 would be \$63.

GURING TAX OVER \$9,000

	Yourself	<u>Spouse</u>	Example
Missouri taxable income (Line 15) \$ _		\$	—— \$ 12,000 ←
Subtract \$9,000 \$	9,000	- \$ 9,000	- \$ 9,000
Difference = \$ _ Multiply by 6% x	6%	_ = \$ x 6%	= \$ 3,000 x 6%
Tax on income over $\$9,000 = \$$		= \$	
Add \$315 (tax on first \$9,000) + \$	315	+ \$ 315	= \$ 180 + \$ 315
TOTAL MISSOURI TAX = \$_		_ = \$	= \$ 495
A separate tax must b			

If more than \$9,000, tax is \$315 PLUS 6% of excess over \$9,000.

00

Round to nearest whole dollar and enter on Form MO-1040P, Line 16.